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SELECTED FINANCIAL DATA

MARYLAND PUBLIC SCHOOLS

1980 - 81

PART I

Office Management Information Systems
Maryland State Department of Education
200 West Baltimore Street
Baltimore, Maryland 21201

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SELECTED FINANCIAL DATA - MARYLAND PUBLIC SCHOOLS: 1980-81

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Preface

Selected Financial Data consists of a series of 4 annual releases which are prepared to display comparable financial data for Maryland schools. Part I contains information about sources of funds, Part II displays expenditure information, Part III equates costs to the pupils who are being served, and Part IV is a time series for selected items from Parts I, II & III.

Copies of these releases are available upon request by contacting Mrs. Kathie Hiatt of Office of Management Information Systems on (301) 659-2664.

INTRODUCTION

Selected Financial Data is prepared annually from information contained in the Annual Financial Reports submitted by each of the 24 local education agencies (LEAs) in Maryland. These reports, authorized under the Public School Laws of Maryland, Section 2-205, Section 5-109 and Bylaw 12.02.01, dictate a uniform format for reporting LEA finances to the Maryland State Department of Education. A manual entitled the Financial Reporting Manual was developed to further define the reporting requirements as contained within the law. This manual is a comprehensive document containing account codes and definitions, financial reporting forms and miscellaneous other items which are vital for reporting conformity.

FINANCIAL REPORTING, IN BRIEF

LEAs are legal entities which exist to operate schools or contract for educational services. In Maryland, these school units are coterminous with the boundary of the political subdivision; i.e., the 23 county governments and the Baltimore City government. These school systems have no taxing powers and must compete with other county or city agencies for funds to provide educational services. Local funds for education are made as an appropriation for a specified purpose; and to assure that these pusposes are adhered to, separate funds exist to account for the monies. Maryland recognized 6 funds in addition to a special account for keeping track of fixed assets. Following are a list of the funds and a brief description of each:

(1) The Current Expense Fund contains all accounts for general, routine current operations. Maryland presently has 12 categories into which current expenses are reported - Administration, Instruction, Student Personnel Services, Health Services, Student Transportation, Operation of Plant, Maintenance of Plant, Fixed Charges, Food Services, Community Services, Special Education and Capital Outlay. Some of these categories are further divided into specific functions, but each of the categories requires some or all of the following object of expenditure detail: salaries and wages, contracted services, supplies and materials, other charges, replacement and additional equipment, and outgoing transfers. Subobject details are required for specific accounts.

(2) All transactions relating to major school construction or remodeling are accounted for in the School Construction Fund. Expenditures are accounted for as follows: purchase of sites, site improvements, buildings and building additions, remodeling, additional equipment, and other construction expenditures.

(3) The Debt Service Fund accounts for the systematic repayment of principal and interest on debt; and, although Maryland school systems do not have the authority to issue bonds for school construction, they may be responsible for handling repayment of debt.

(4) The Food Service Fund accounts for operations required to provide meals to students and staff in schools; i.e., operating kitchen equipment, preparing and serving food, cleaning and storing equipment, and delivery services.

(5) The Student Activities Fund is for the purpose of accounting for funds which are owned, operated, and managed by the student body under the guidance of the LEA staff.

(6) The Trust/Agency Fund accounts for assets held in trust by the LEA for some other agency.

HIGHLIGHTS FOR FY 1981

--- Due to the Maryland General Assembly decisions which impact annually upon the reporting requirements for the school systems, continuity in reporting becomes difficult. A new Special Education category became law in 1977; and, as a result, beginning with the 1981 school year, expenditures for educating students with special needs were removed from other instructional costs as historically reported. Details of these costs are now displayed in the releases which follow.

---Beginning in FY 1981, two categories which had existed in the Maryland financial reports were eliminated as categories and incorporated into other areas of reporting. Specifically, Student Body Activities was made a program area reportable in the category of Instruction, and Outgoing Transfers became an object of expenditure reportable in the appropriate category.

--- Another decision made by the Maryland General Assembly required the State to fully fund the Teachers' Retirement System. The enactment of this legislation resulted in what appears to be a large increase in the State cost of the system. Actually, however, the increase is due to the ability to allocate the total program cost to the individual school systems. Previously ommitted from all the data released by the Maryland State Department of Education was an amount of money designated as the Consumer Price Index adjustment as no method existed by which this money could be allocated back to the school systems. The CPI amounted to almost $35 million in FY 1980, but this money was not reported as a cost of the system.

DEFINITIONS

Administration refers to an expenditures category for reporting the general regulation, direction and control of the LEA. Activities in this category affect the LEA as a whole, not the administration of a single building or narrow phase of school activities. It generally refers to activities involving the formulation and execution of education or financial policy by the LEA.

Average Daily Attendance is computed by dividing the sum of the days present of all students in the school system by the total number of days that schools are in session in a given school year. When cost per pupil data are based on ADA, kindergarten students who attend for only one-half day are counted as one-half student. ADA so adjusted is referred to as equated ADA.

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--- Beginning in FY 1981, two categories which had existed in the Maryland financial reports were eliminated as categories and incorporated into other areas of reporting. Specifically, Student Body Activities was made a program area reportable in the category of Instruction,;and Outgoing Transfers became an object of expenditure reportable in the appropriate category.

Average Number Belonging - In a given school year, average number belonging, or average daily membership as it is sometimes known, is computed by dividing the sum of the days present and absent of all pupils in the school system by the total number of days that the schools were in session. When cost per pupil data are based on ANB, kindergarten pupils are counted one-half when they attend school for only one-half day.

Assessed Property Valuation is the valuation of property as determined by the appropriate local government agency for taxation purposes.

Bonded Debt is the part of the local unit debt which is covered by outstanding bonds of the unit.

Capital Outlay is an expenditure which results in the acquisition of fixed assets or additions to fixed assets.

Community Services are services, other than those for public schools and adult education, which are provided by the school or local unit for the community as a whole or some segment of the community, e.g., community recreation programs, civic activities, public libraries, programs of custody, care of children, etc.

Debt Service refers to expenditures for the retirement of debt and expenditures for interest on debt, except principal and interest of current loans.

Fixed Assets are land, building, machinery, furniture, and other equipment which the local unit intends to hold or continue in use over a long period.

Food Services are activities involved with the food service program of the school or local unit, including the preparation of and serving of regular and incidental meals, lunches, or snacks in connection with school activities, and the delivery of food.

Fund is an independent accounting entity with its own assets, liabilities, and fund balances, generally established as an account for financing specific activities of an agency's operations.

Health Services are physical and mental health activities which provide pupils with appropriate medical, dental and nurse services.

Instruction refers to activities dealing directly with the teaching of regular pupils either in the school classrooms or in any other location; or it involves other learning situations, such as co-curricular activities.

Local Education Agency (LEA) is the basic administrative unit which exists primarily to operate schools. In Maryland, the LEAs coincide with the political subdivision, i.e., the 23 counties and Baltimore City.

Maintenance of Plant refers to activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property.

Operation of Plant consists of keeping the physical plant open and ready for use, including cleaning, disinfecting, heating, moving furniture, caring for grounds, operating telephone switchboards, and other activities which are repeated regularly

Student Transportation consists of activities involved in the conveyance of pupils to and from school activities as provided by State law, including trips between home and school, or trips to school activities.

Non-Revenue refers to amounts received which either incur a future obligation or change the form of an asset from real and personal property to cash, thereby decreasing the net amount and value of real and personal school property.

Revenue means an addition to an asset which does not increase any liability, does not represent the recovery of an expenditure, does not represent the cancellation of a decrease in assets, and does not represent contributions of fund capital in Food Service and Student Body Activity funds.

Student Personnel Services are activities such as attendance services, social work services or student account service which are designed to improve the students' attendance at school and prevent or solve student problems at home, the school, or in the community.

Special Education consists of activities designed for students who through appropriate assessment, have been determined to have temporary or long-time special education needs arising from cognitive, emotional, and/or physical factors.

Local Appropriation-money received out of funds set aside by the county commissioners or city council for a special purpose, such as education.

Federal Funds-funds received from the federal government, either directly or indirectly (as it the case with most monies which are given to the Maryland State Department of Education and distributed to the LEAs' by any of several method).

Table 1

Revenue from All Sources for Current Expenses, School Construction & Debt Service*
Maryland Public Schools: 1980 - 81

Local Unit	Total Revenue & Nonrevenue	Revenue					Percent from Each Source			
		State	Federal	Local		Nonrevenue/	State	Federal	Local	Nonrevenue
				Appropriations	Other/					
Total State	$2,191,554,806	$887,940,405	$167,306,826	$1,110,042,583	$21,181,098	$5,083,894	40.5	7.6	51.7	0.2
Allegany	34,968,129	16,881,424	3,358,960	14,187,197	514,850	25,698	48.3	9.6	42.0	0.1
Anne Arundel	186,207,176	77,934,436	15,652,960	90,856,378	1,763,402	-	41.9	8.4	49.7	-
Baltimore City	364,059,841	189,149,221	51,201,600	121,821,204	137,458	1,750,358	51.9	14.1	33.5	0.5
Baltimore	298,957,368	96,245,649	11,333,434	187,579,893	1,248,249	2,550,143	32.2	3.8	63.1	0.9
Calvert	23,964,331	8,658,463	2,090,809	12,877,743	70,861	266,455	36.1	8.7	54.1	1.1
Caroline	10,863,279	5,978,923	1,503,845	3,273,482	107,029	-	55.0	13.8	31.2	-
Carroll	46,750,084	22,292,257	2,686,781	21,355,604	346,271	69,171	47.7	5.7	46.5	0.1
Cecil	31,507,453	16,829,517	2,211,021	12,342,086	123,328	1,501	53.4	7.0	39.6	a
Charles	49,251,227	24,401,036	5,455,741	18,320,791	1,073,659	-	49.5	11.1	39.4	-
Dorchester	16,552,319	7,475,746	2,247,307	6,616,881	203,182	9,203	45.2	13.6	41.2	a
Frederick	66,874,907	32,541,116	4,116,567	29,680,783	517,108	19,333	48.7	6.2	45.1	a
Garrett	13,396,716	6,919,238	1,937,208	4,044,511	422,521	73,238	51.6	14.5	33.4	0.5
Harford	80,056,760	39,451,853	5,613,596	33,928,681	1,062,630	-	49.3	7.0	43.7	-
Howard	79,074,464	27,122,852	2,727,176	48,040,685	1,183,751	-	34.3	3.4	62.3	-
Kent	8,373,878	3,209,921	774,849	4,085,702	303,227	179	38.3	9.2	52.5	a
Montgomery	356,186,992	86,206,351	14,342,973	252,786,196	2,838,171	13,301	24.2	4.0	71.8	a
Prince George's	356,329,003	149,971,496	21,809,445	177,508,426	7,039,636	-	42.1	6.1	51.8	-
Queen Anne's	15,682,890	8,842,695	1,291,998	5,343,488	187,501	17,208	56.4	8.2	35.3	0.1
St. Mary's	32,406,708	16,735,677	4,392,278	11,008,614	248,589	21,550	51.6	13.5	34.8	0.1
Somerset	11,201,064	6,254,924	2,271,684	2,611,869	62,025	562	55.8	20.2	24.0	a
Talbot	10,619,237	2,995,031	1,040,855	6,434,753	148,120	478	28.2	9.7	62.1	a
Washington	50,776,257	22,147,248	5,473,704	22,741,720	387,039	26,546	43.6	10.8	45.5	0.1
Wicomico	30,470,040	14,795,707	2,326,163	12,048,566	1,128,373	171,231	48.6	7.6	43.2	0.6
Worcester	17,024,683	4,899,624	1,445,872	10,547,330	64,118	67,739	28.8	8.5	62.3	0.4

*Includes all revenue for current expenses, capital outlay, debt service, and federal and state subsidy for food service operations.
/Includes the following: tuition, refunds, and transfers from school units in other states.
/Includes the sale of property, net insurance proceeds, and other miscellaneous sources which may incur future obligations.
aLess than 0.1 percent.

Table 2

Revenue from All Sources for Current Expenses* Maryland Public Schools: 1980 - 81
(Includes Teachers' Retirement and Social Security Paid Direct by State)

Local Unit	Total Revenue & Nonrevenue	Revenue				Nonrevenue/	Percent from Each Source			
		State	Federal	Local			State	Federal	Local	Nonrevenue
				Appropriations	Other/					
Total State	$1,987,286,810	$768,623,615	$167,178,494	$1,031,709,946	$19,266,809	$507,946	39.1	8.3	52.6	a
Allegany	33,611,658	15,714,526	3,358,960	13,999,600	512,874	25,698	46.7	10.0	43.2	0.1
Anne Arundel	167,286,000	70,427,412	15,652,960	79,773,948	1,431,680	-	42.1	9.3	48.6	-
Baltimore City	315,905,598	160,832,828	51,201,600	103,733,712	137,458	-	50.9	16.3	32.8	-
Baltimore	281,902,064	88,422,853	11,333,434	180,904,896	1,248,249	(7,368)	31.4	4.0	64.6	a
Calvert	21,326,253	7,012,806	2,090,809	11,900,000	56,183	266,455	32.9	9.8	56.0	1.3
Caroline	10,575,982	5,757,273	1,503,845	3,210,211	104,653	-	54.4	14.3	31.3	-
Carroll	41,366,351	19,568,702	2,686,781	18,733,441	346,271	31,156	47.3	6.5	46.1	0.1
Cecil	28,324,217	14,278,080	2,211,021	11,739,545	94,070	1,501	50.4	7.8	41.8	-
Charles	44,215,079	21,165,141	5,429,062	16,616,826	1,004,050	-	47.9	12.3	39.8	-
Dorchester	14,609,267	6,099,575	2,247,307	6,050,000	203,182	9,203	41.8	15.4	42.7	0.1
Frederick	54,169,118	22,764,967	4,116,567	26,809,344	458,907	19,333	42.0	7.6	50.4	-
Garrett	13,150,716	6,673,238	1,937,208	4,044,511	422,521	73,238	50.7	14.7	34.0	0.6
Harford	71,822,196	33,657,200	5,613,596	31,488,770	1,062,630	-	46.9	7.8	45.3	-
Howard	68,681,881	22,962,489	2,727,176	42,071,211	921,005	-	33.4	4.0	62.6	-
Kent	7,969,745	3,209,921	774,849	3,686,833	297,963	179	40.3	9.7	50.0	-
Montgomery	335,222,262	74,135,099	14,241,320	243,994,371	2,838,171	13,301	22.1	4.2	73.7	-
Prince George's	323,906,025	130,679,664	21,809,445	164,891,857	6,525,059	-	40.3	6.7	53.0	-
Queen Anne's	11,693,132	4,912,650	1,291,998	5,300,000	171,276	17,208	42.0	11.0	46.9	0.1
St. Mary's	30,379,970	14,945,696	4,392,278	10,784,163	236,283	21,550	49.2	14.4	36.3	0.1
Somerset	9,725,217	4,807,441	2,271,684	2,584,067	62,025	-	49.4	23.3	27.3	-
Talbot	10,191,247	2,772,520	1,040,855	6,230,328	147,066	478	27.2	10.2	62.6	-
Washington	48,850,399	21,285,191	5,473,704	21,677,919	387,039	26,546	43.6	11.2	45.1	0.1
Wicomico	27,409,033	12,902,410	2,326,163	11,641,275	534,076	5,109	47.1	8.5	44.4	-
Worcester	14,993,400	3,635,933	1,445,872	9,843,118	64,118	4,359	24.3	9.6	66.1	a

*Includes revenue for purchase of replacement and additional equipment for current expense purposes, and federal and state revenue for food services operations; see table 6 for amounts received for food services.
/Includes tuition, transfers of funds from school units in other states, and miscellaneous other sources.
/Includes the sale of property, net insurance proceeds, and other miscellaneous sources which may incur future obligations.
aLess than 0.1 percent.

Table 3

Revenue from All Sources for Current Expense:* Maryland Public Schools: 1980 - 81
(Excludes Teachers' Retirement and Social Security Paid Direct by State)

Local Unit	Total Revenue & Nonrevenue	Revenue				Nonrevenue#	Percent from Each Source			
		State	Federal	Local			State	Federal	Local	Nonrevenue
				Appropriations	Other/					
Total State	$1,786,939,540	$568,276,345	$167,178,494	$1,031,709,946	$19,266,809	$507,946	31.8	9.4	58.8	a
Allegany	30,148,940	12,251,808	3,358,960	13,999,600	512,874	25,698	40.6	11.1	48.2	0.1
Anne Arundel	149,321,642	52,463,054	15,652,960	79,773,948	1,431,680	-	35.1	10.5	54.4	-
Baltimore City	286,055,576	130,982,806	51,201,600	103,733,712	137,458	-	45.8	17.9	36.3	-
Baltimore	251,705,251	58,226,040	11,333,434	180,904,896	1,248,249	(7,368)	23.1	4.5	72.4	-
Calvert	19,242,965	4,929,518	2,090,809	11,900,000	56,183	266,455	25.6	10.9	62.1	1.4
Caroline	9,608,027	4,789,318	1,503,845	3,210,211	104,653	-	49.8	15.7	34.5	-
Carroll	37,241,426	15,443,777	2,686,781	18,733,441	346,271	31,156	41.5	7.2	51.2	0.1
Cecil	25,612,804	11,566,667	2,211,021	11,739,545	94,070	1,501	45.2	8.6	46.2	-
Charles	39,909,838	16,859,900	5,429,062	16,616,826	1,004,050	-	42.2	13.6	44.2	-
Dorchester	13,221,866	4,712,174	2,247,307	6,050,000	203,182	9,203	35.6	17.0	47.3	0.1
Frederick	48,790,285	17,386,134	4,116,567	26,809,344	458,907	19,333	35.6	8.4	55.9	0.1
Garrett	11,976,191	5,498,713	1,937,208	4,044,511	422,521	73,238	45.9	16.2	37.3	0.6
Harford	64,469,632	26,304,636	5,613,596	31,488,770	1,062,630	-	40.8	8.7	50.5	-
Howard	61,819,116	16,099,724	2,727,176	42,071,211	921,005	-	26.1	4.4	69.5	-
Kent	7,247,890	2,488,066	774,849	3,686,833	297,963	179	34.3	10.7	55.0	a
Montgomery	300,820,022	39,732,859	14,241,320	243,994,371	2,838,171	13,301	13.2	4.7	82.1	a
Prince George's	291,521,198	98,294,837	21,809,445	164,891,857	6,525,059	-	33.7	7.5	58.8	-
Queen Anne's	10,635,365	3,854,883	1,291,998	5,300,000	171,276	17,208	36.2	12.1	51.4	0.3
St. Mary's	27,554,554	12,120,280	4,392,278	10,784,163	236,283	21,550	44.0	15.9	40.0	0.1
Somerset	8,892,540	3,974,764	2,271,684	2,584,067	62,025	-	44.7	25.5	29.8	-
Talbot	9,149,765	1,731,038	1,040,855	6,230,328	147,066	478	18.9	11.4	69.7	-
Washington	44,038,398	16,473,190	5,473,704	21,677,919	387,039	26,546	37.4	12.4	50.1	0.1
Wicomico	24,520,998	10,014,375	2,326,163	11,641,275	534,076	5,109	40.8	9.5	49.7	a
Worcester	13,435,251	2,077,784	1,445,872	9,843,118	64,118	4,359	15.5	10.8	73.7	a

*Includes revenue for purchase of replacement and additional equipment for current expense purposes and federal and state revenue for food service operations; see table 6 for amounts received for food service.
/Includes tuition, transfers of funds from school units in other states, and miscellaneous other sources.
#Includes the sale of property, net insurance recovery, and other miscellaneous sources which may incur future obligations.
aLess than 0.1 percent.

Table 4

Revenue from All Sources for Debt Service:* Maryland Public Schools: 1980 - 81

Local Unit	Total Revenue & Nonrevenue	Revenue				Nonrevenue*	Percent from Each Source			
		State	Federal	Local			State	Federal	Local	Nonrevenue
				Appropriations	Other					
Total State	$109,049,600	$76,087,864	$128,332	$26,756,354	$1,540,500	$4,536,550	69.8	0.1	25.9	4.2
Allegany	956,488	901,318	-	53,194	1,976	-	94.2	-	5.8	-
Anne Arundel	10,580,656	4,692,594	-	5,556,340	331,722	-	44.4	-	55.6	-
Baltimore City	20,456,455	16,174,760	-	2,531,337	-	1,750,358	79.1	-	12.4	8.5
Baltimore	4,496,695	-	-	1,841,000	-	2,655,695	-	-	40.9	59.1
Calvert	2,218,668	1,617,407	-	586,583	14,678	-	72.9	-	27.1	-
Caroline	2,376	-	-	-	2,376	-	-	-	100.0	-
Carroll	4,413,209	2,723,555	-	1,651,639	-	38,015	61.7	-	37.4	0.9
Cecil	2,552,528	2,255,987	26,679	267,283	29,258	-	88.4	-	11.6	-
Charles	3,540,240	2,475,187	-	968,765	69,609	-	69.9	0.8	29.3	-
Dorchester	1,587,760	1,153,057	-	434,703	-	-	72.6	-	27.4	-
Frederick	10,643,235	8,675,410	-	1,909,624	58,201	-	81.5	-	18.5	-
Garrett	246,000	246,000	-	-	-	-	100.0	-	-	-
Harford	5,049,746	4,402,582	-	647,164	-	-	87.2	-	12.8	-
Howard	7,601,762	3,710,783	-	3,628,233	262,746	-	48.8	-	51.2	-
Kent	5,264	-	-	-	5,264	-	-	-	100.0	-
Montgomery	7,715,815	7,138,162	101,653	476,000	-	-	92.5	1.3	6.2	-
Prince George's	16,972,707	10,542,604	-	5,915,526	514,577	-	62.1	-	37.9	-
Queen Anne's	3,683,770	3,667,545	-	-	16,225	-	99.6	-	0.4	-
St. Mary's	1,668,859	1,656,553	-	-	12,306	-	99.3	-	0.7	-
Somerset	1,437,285	1,436,723	-	-	-	562	99.9	-	0.1	-
Talbot	6,338	5,284	-	-	1,054	-	83.4	-	16.6	-
Washington	86,663	-	-	86,663	-	-	-	-	100.0	-
Wicomico	1,597,710	1,348,662	-	-	220,508	28,540	84.4	-	13.2	1.8
Worcester	1,529,371	1,263,691	-	202,300	-	63,380	82.6	-	13.2	4.2

*Includes insurance recovery, sale of bonds, sale of property & equipment, and interest earnings.

Table 5

Revenue from all Sources for Debt Service:* Maryland Public Schools: 1980 - 81

Local Unit	Total Revenue & Nonrevenue	Revenue				Nonrevenue	Percent from Each Source			
		State	Federal	Local			State	Federal	Local	Nonrevenue
				Appropriations	Other					
Total State	$91,974,794	$39,985,324	-	$51,576,283	$373,789	$39,398	43.5	-	56.5	-
Allegany	399,983	265,580	-	134,403	-	-	66.4	-	33.6	-
Anne Arundel	8,340,520	2,814,430	-	5,526,090	-	-	33.7	-	66.3	-
Baltimore City	24,454,186	8,898,031	-	15,556,155	-	-	36.4	-	63.6	-
Baltimore	12,558,609	7,822,796	-	4,833,997	-	(98,184)	62.3	-	38.5	(0.8)
Calvert	419,410	28,250	-	391,160	-	-	6.7	-	93.3	-
Caroline	284,921	221,650	-	63,271	-	-	77.8	-	22.2	-
Carroll	970,524	-	-	970,524	-	-	-	-	100.0	-
Cecil	630,708	295,450	-	335,258	-	-	46.8	-	53.2	-
Charles	1,495,908	760,708	-	735,200	-	-	50.9	-	49.1	-
Dorchester	355,292	223,114	-	132,178	-	-	62.8	-	37.2	-
Frederick	2,062,554	1,100,739	-	961,815	-	-	53.4	-	46.6	-
Garrett	-	-	-	-	-	-	-	-	-	-
Harford	3,184,818	1,392,071	-	1,792,747	-	-	43.7	-	56.3	-
Howard	2,790,821	449,580	-	2,341,241	-	-	16.1	-	83.9	-
Kent	398,869	-	-	398,869	-	-	-	-	100.0	-
Montgomery	13,248,915	4,933,090	-	8,315,825	-	-	37.2	-	62.8	-
Prince George's	15,450,271	8,749,228	-	6,701,043	-	-	56.6	-	43.4	-
Queen Anne's	305,988	262,500	-	43,488	-	-	85.8	-	14.2	-
St. Mary's	357,879	133,428	-	224,451	-	-	37.3	-	62.7	-
Somerset	38,562	10,760	-	27,802	-	-	27.9	-	72.1	-
Talbot	421,652	217,227	-	204,425	-	-	51.5	-	48.5	-
Washington	1,839,195	862,057	-	977,138	-	-	46.9	-	53.1	-
Wicomico	1,463,297	544,635	-	407,291	373,789	137,582	37.2	-	53.4	9.4
Worcester	501,912	-	-	501,912	-	-	-	-	100.0	-

*Includes revenue for the purpose of disposing of both principal and interest payments.

Table 6

Revenue from All Sources for Food Services: Maryland Public Schools: 1980 - 81

Local Unit	Total Revenue & Nonrevenue	Revenue						Non-revenue/	Percent from Each Percent			
		State	Federal*	Local					State	Federal	Local	Non-Revenue
				Appropri-ations	Childrens Payments	Other Food Sales	Other					
Total State	$93,677,765	$4,903,774	$43,093,438	-	$30,485,463	$13,453,907	$1,368,240	$372,943	5.2	46.0	48.4	0.4
Allegany	2,350,485	147,105	1,197,143	-	628,736	95,738	281,763	-	6.3	50.9	42.8	-
Anne Arundel	7,053,000	35,845	2,781,948	-	2,721,020	1,353,369	159,688	330	0.5	39.5	60.0	/
Baltimore City	19,814,619	2,184,333	14,844,251	-	834,854	1,923,979	27,202	-	11.0	74.9	14.1	-
Baltimore	9,970,899	282,281	2,608,481	-	4,149,000	2,846,099	-	85,038	2.8	26.2	70.1	0.9
Calvert	1,087,327	55,356	448,610	-	316,673	63,672	203,016	-	5.1	41.3	53.6	-
Caroline	743,377	37,459	359,600	-	338,994	-	7,324	-	5.1	48.3	46.6	-
Carroll	1,962,870	37,002	559,126	-	877,754	484,991	3,997	-	1.9	28.5	69.6	-
Cecil	1,424,316	72,148	615,401	-	504,074	224,101	8,592	-	5.1	43.2	51.7	-
Charles	2,512,480	167,729	986,341	-	962,421	259,517	136,472	-	6.7	39.2	54.1	-
Dorchester	841,410	-	515,700	-	315,619	-	-	10,091	-	61.3	37.5	1.2
Frederick	2,814,716	101,270	1,047,542	-	1,191,157	373,528	94,414	6,805	3.6	37.3	58.9	0.2
Garrett	815,416	44,952	486,349	-	213,675	70,440	-	-	5.5	59.7	34.8	-
Harford	3,793,546	166,795	1,511,256	-	2,016,696	-	98,799	-	4.4	39.9	55.7	-
Howard	2,600,874	55,751	774,415	-	1,101,382	620,254	49,072	-	2.1	29.8	68.1	-
Kent	374,493	16,961	172,149	-	185,383	-	-	-	4.5	46.0	49.5	-
Montgomery	11,841,101	323,762	3,691,273	-	4,795,521	2,771,545	-	259,000	2.7	31.2	63.9	2.2
Prince George's	15,483,680	758,834	6,691,958	-	5,782,157	2,040,183	210,548	-	4.9	43.2	51.9	-
Queen Anne's	565,392	28,433	279,921	-	256,124	-	914	-	5.0	49.5	45.5	-
St. Mary's	1,660,390	114,937	881,779	-	438,535	224,436	-	703	6.9	53.1	40.0	/
Somerset	589,475	49,975	394,039	-	133,853	-	11,608	-	8.5	66.8	24.7	-
Talbot	458,178	14,097	202,540	-	133,638	101,993	5,910	-	3.1	44.2	52.7	-
Washington	2,758,985	131,400	1,107,966	-	1,473,670	-	45,949	-	4.8	40.2	55.0	-
Wicomico	1,417,883	39,687	566,851	-	787,986	62	22,972	325	2.8	40.0	57.2	/
Worcester	742,853	37,662	368,799	-	325,741	-	-	10,651	5.1	49.7	43.8	1.4

*Excludes value of U.S.D.A. commodities.
/Includes sale of equipment and net insurance recovery.
/Less than 0.1 percent.

Table 7

Revenue from the State of Maryland for Public School Purposes: 1980 - 81

Local Unit	Total State Funds	Current Expenses								
		State Share of Current Expenses	Compensatory Education	Handicapped Children	Gifted and Talented	Disruptive Youth	Innovative Programs	Adult Continuing Education	Industrial Education	Apprentice Program
Total State	$887,940,405	$381,898,353	$7,711,027	$76,783,883	$98,399	$1,199,251	$469,088	$254,627	$28,491	$101,831
Allegany	16,881,424	8,995,984	116,820	1,033,306	-	-	-	-	-	-
Anne Arundel	77,934,436	37,187,573	292,050	6,616,971	418	136,540	-	19,009	-	24,169
Baltimore City	189,149,221	86,560,371	4,845,610	19,870,136	-	-	991	38,643	-	10,865
Baltimore	96,245,649	39,731,698	352,174	8,146,295	-	96,659	2,794	-	-	-
Calvert	8,658,463	2,772,188	70,425	440,843	-	10,398	39,465	5,000	-	-
Caroline	5,978,923	3,166,605	58,275	356,539	481	63,104	-	8,968	-	-
Carroll	22,292,257	10,862,299	69,873	1,357,226	-	-	44,807	10,000	-	-
Cecil	16,829,517	8,589 829	77,940	1,029,155	-	14,304	28,089	-	17,628	-
Charles	24,401,036	10,803,629	101,160	1,666,130	-	-	58,268	4,600	7,198	1,265
Dorchester	7,475,746	3,008,265	69,387	399,079	-	-	36,498	1,512	-	63,749
Frederick	32,541,116	12,266,602	-	1,605,808	83,070	-	12,838	8,268	-	-
Garrett	6,919,238	3,359,583	75,007	454,474	-	30	28,751	-	-	-
Harford	39,451,853	19,576,050	159,536	2,404,652	5,356	10,684	22,654	-	-	-
Howard	27,122,852	9,751,391	42,075	2,591,405	-	-	27,022	-	-	-
Kent	3,209,92i	1,408,476	31,455	347,023	-	-	10,508	-	-	-
Montgomery	86,206,351	20,217,202	334,363	9,076,199	-	714,911	-	88,723	-	-
Prince George's	149,971,496	69,751,617	532,719	14,541,307	-	-	32,196	20,000	-	-
Queen Anne's	8,842,695	2,276,293	36,585	335,993	-	82,253	-	5,000	-	-
St. Mary's	16,735,677	8,087,261	116,730	1,449,005	-	-	56,281	15,776		
Somerset	6,254,924	2,673,019	68,850	308,792	-	-	40,143	-	3,665	-
Talbot	2,995,031	758,120	52,830	238,115	-	14,794	11,100	3,158	-	-
Washington	22,147,248	12,190,066	155,205	1,382,383	-	55,574	16,000	-	-	-
Wicomico	14,795,707	7,237,607	-	915,951	-	-	-	6,807	-	1,783
Worcester	4,899,624	666,625	51,958	217,096	9,074	-	683	19,263	-	-

Table 7 (Continued)

Revenue from the State of Maryland for Public Schools: 1980 - 81

Local Unit	Current Expenses (continued)							Teachers' Retirement*	Social Security	School Construction	Debt Service
	Vocational Centers	Transportation	Driver Education	School Community Centers	Extended Elementary	Food Service Aid	Other				
Total State	$410,396	$77,512,157	$2,877,938	$668,521	$1,100,846	$4,903,773	$14,442,097	$141,935,963	$59,470,576	$76,087,864	$39,985,324
Allegany	3,300	1,755,831	30,305	19,305	-	147,105	149,852	2,460,744	1,001,974	901,318	265,580
Anne Arundel	-	7,477,424	340,898	49,400	175,225	35,845	107,532	12,771,458	5,192,900	4,692,594	2,814,430
Baltimore City	-	6,958,891	254,085	44,664	-	2,184,333	12,398,550	22,217,684	8,691,607	16,174,760	8,898,031
Baltimore	-	9,117,819	347,950	-	-	282,281	148,370	21,127,885	9,068,928	-	7,822,796
Calvert	26,137	1,329,640	41,795	11,275	123,300	55,356	3,696	1,477,501	605,787	1,617,407	28,250
Caroline	-	931,556	30,485	24,761	-	37,458	111,086	687,349	280,606	-	221,650
Carroll	3,300	2,859,917	104,065	-	41,034	37,002	54,254	2,855,360	1,269,565	2,723,555	-
Cecil	-	1,602,759	56,485	20,870	36,635	72,148	20,825	1,867,335	844,078	2,255,987	295,450
Charles	98,668	3,066,374	105,575	62,369	116,939	167,729	600,096	3,032,027	1,273,214	2,475,187	760,708
Dorchester	44,009	915,161	13,455	72,375	88,325	-	359	971,049	416,352	1,153,057	223,114
Frederick	100,882	2,922,974	93,977	28,638	161,605	101,270	202	3,736,667	1,642,166	8,675,410	1,100,739
Garrett	-	1,176,148	25,480	24,477	38,650	44,952	271,161	828,814	345,711	246,000	-
Harford	-	3,798,002	105,560	39,894	-	166,795	15,453	5,041,620	2,310,944	4,402,582	1,392,071
Howard	-	3,348,696	124,540	-	-	55,751	158,844	4,760,913	2,101,852	3,710,783	449,580
Kent	-	606,679	3,120	-	-	16,961	63,844	501,806	220,049	-	-
Montgomery	-	8,423,107	403,195	-	118,698	323,762	32,699	24,203,592	10,198,648	7,138,162	4,933,090
Prince George's	3,300	11,889,674	529,425	131,259	-	758,834	104,506	22,908,975	9,475,852	10,542,604	8,749,228
Queen Anne's	29,493	1,000,695	21,375	-	-	28,433	38,764	732,608	325,159	3,667,545	262,500
St. Mary's	3,300	2,028,658	70,278	-	166,864	114,937	11,189	1,995,039	830,377	1,656,553	133,428
Somerset	38,473	704,461	26,015	61,371	-	49,975	-	602,089	230,588	1,436,723	10,760
Talbot	-	563,356	19,760	-	33,571	14,097	22,137	720,013	321,469	5,284	217,227
Washington	-	2,299,543	87,685	26,656	-	131,400	128,678	3,356,018	1,455,983	-	862,057
Wicomico	53,727	1,691,796	42,430	24,587	-	39,687	-	1,993,559	894,476	1,348,662	544,635
Worcester	5,807	1,042,996	-	26,620	-	37,662	-	1,085,858	472,291	1,263,691	-

*The apparent disproportionately large increase in cost of Teachers' Retirement is due to a Maryland General Assembly decision requiring full state funding of Retirement System and subsequent enchancements to cost identification.

Table 8

Revenue from the Federal Government for Maryland Public School Purposes: 1980 - 81

Local Unit	Total Federal Revenue	Adult Education Act	Career Education Act	Child Nutrition Act	Comprehensive Employment Training Act	Education of the Handicapped Act	Energy Education Act	Emergency School Assistance Act	Elementary Secondary Education Act		
									Title I	Title IV-B	Title IV-C
Total State	$167,306,826	$1,751,256	$1,583,879	$43,093,438	$8,501,154	$20,660,921	$216,189	$3,034,134	$52,088,413	$2,215,292	$2,912,115
Allegany	3,358,960	39,163	19,449	1,197,143	60,920	626,765	-	-	869,441	143,730	-
Anne Arundel	15,652,960	103,151	21,200	2,781,948	1,105,368	2,203,224	-	621,105	2,430,316	269,226	239,161
Baltimore City	51,201,600	458,955	1,411,196	14,844,251	-	5,003,579	-	580,445	25,041,360	-	537,033
Baltimore	11,333,434	166,926	31,894	2,608,481	3,075,270	301,673	41,350	-	3,197,033	160,315	137,247
Calvert	2,090,809	39,436	-	448,610	287,898	276,720	-	-	656,624	56,383	45,523
Caroline	1,503,845	4,525	9,823	359,600	199,324	145,408	-	-	614,546	-	32,280
Carroll	2,686,781	25,387	5,454	559,126	408,545	528,528	-	-	662,486	55,372	116,141
Cecil	2,211,021	-	-	615,401	139,555	347,032	757	-	696,489	44,839	14,985
Charles	5,455,741	114,468	5,889	986,341	337,295	726,683	26,679	-	905,636	81,672	325,340
Dorchester	2,247,307	27,511	-	515,700	124,212	277,613	-	266,812	747,963	38,857	54,351
Frederick	4,116,567	67,177	-	1,047,542	133,752	570,299	-	-	920,445	67,770	405,868
Garrett	1,937,208	-	9,500	486,349	58,737	284,076	14,640	--	590,031	122,834	168,625
Harford	5,613,596	-	57	1,511,256	299,761	657,301	1,800	-	1,094,996	68,366	69,471
Howard	2,727,176	-	1,000	774,415	-	742,971	248	-	429,988	64,797	105,416
Kent	774,849	24,625	-	172,149	130,962	63,041	-	-	247,756	14,104	39,835
Montgomery	14,342,973	179,582	-	3,691,273	213,444	2,456,514	101,653	495,963	2,561,887	348,298	182,911
Prince George's	21,809,445	237,392	31,806	6,691,958	757,596	3,107,177	436	888,485	4,556,891	491,906	-
Queen Anne's	1,291,998	88,654	11,378	279,921	165,577	131,768	-	-	413,546	20,090	5,083
St. Mary's	4,392,278	25,040	23,633	881,779	444,570	464,116	28,626	-	1,085,805	42,935	150,593
Somerset	2,271,684	13,738	1,600	394,039	224,695	277,754	-	231,324	636,916	5,322	198,673
Talbot	1,040,855	15,406	-	202,540	99,931	124,660	-	-	489,977	20,512	1,765
Washington	5,473,704	53,970	-	1,107,966	-	902,953	-	-	1,579,056	52,749	11,861
Wicomico	2,326,163	35,756	-	566,851	137,134	259,606	-	-	1,060,910	22,338	40,398
Worcester	1,445,872	10,394	-	368,799	96,608	181,460	-	-	598,315	22,877	29,555

Table 8 (Continued)

Revenue from the Federal Government for Maryland Public School Purposes: 1980 - 81

Local Unit	Gifted and Talented	Head-Start	Impact Aid	Indian Education	Nutrition Education and Training Act	Refugee Assistance Act	Right to Read	Vocational Education Act	Other
Total State	$95,889	$774,603	$17,797,807	$242,384	$392,091	$117,767	$76,665	$8,779,757	$2,923,072
Allegany	-	-	-	-	19,713	-	-	366,216	16,420
Anne Arundel	-	-	5,304,866	-	37,251	11,790	-	524,354	-
Baltimore City	-	-	473,879	110,029	-	-	-	2,740,873	-
Baltimore	22,980	-	704,173	16,711	44,343	9,475	42,044	733,162	40,357
Calvert	-	-	127,449	-	23,090	-	-	111,833	17,243
Caroline	-	-	-	-	-	-	-	118,339	-
Caroll	712	13,363	98,632	-	21,808	1,063	4,424	185,740	-
Cecil	11,891	-	148,178	-	-	-	2,467	185,482	3,945
Charles	-	-	1,561,059	16,121	-	-	3,847	202,671	162,040
Dorchester	824	-	51,174	-	-	-	3,274	139,016	-
Frederick	12,482	-	602,123	-	17,277	295	-	271,537	-
Garrett	-	-	-	-	-	2,160	-	146,246	54,010
Harford	-	-	1,768,116	11,491	21,975	-	-	109,006	-
Howard	1,571	-	401,424	-	14,389	3,864	398	180,947	5,748
Kent	-	-	-	-	-	720	-	81,657	-
Montgomery	-	-	1,842,221	29,975	69,904	49,594	-	599,376	1,520,378
Prince George's	7,646	748.436	3,099,415	58,057	51,584	33,939	2,391	919,678	124,652
Queen Anne's	12,911	-	-	-	-	-	-	163,070	-
St. Mary's	3,578	-	985,534	-	23,089	2,160	5,131	219,633	6,056
Somerset	-	12,804	7,965	-	5,500	-	887	136,516	123,951
Talbot	2,682	-	-	-	-	550	4,000	78,832	-
Washington	15,000	-	599,282	-	42,168	-	-	325,591	783,108
Wicomico	3,612	-	22,317	-	-	717	4,250	170,706	1,568
Worcester	-	-	-	-	-	1,440	3,552	69,276	63,596

Table 9

Basic State Aid for Current Expenses: 1980 - 81

	Total Pupil 9/30/79	Pupils X $942	Total Local Wealth* (Thousands)	Local Share	State Share		Additional State Aid	Social Security Aid	Density Aid	Tuition Bylaw	Total State Aid
					Total	Per Pupil					
Total State	751,875.28	$708,266,516	$60,404,414	$330,677,923	$377,675,224	$502.31	$8,000,000	$2,155,501	$12,398,550	$170,273	$400,399,548
Allegany	13,600.50	12,811,671	770,482	4,217,927	8,593,744	631.87	402,240	40,571	-	78,145	9,114,700
Anne Arundel	69,916.00	65,860,872	5,266,221	28,829,400	37,031,472	529.66	-	181,534	-	-	37,213,006
Baltimore City	130,458.00	122,891,436	6,533,440	35,766,664	87,124,772	667.84	4,100,720	443,580	12,398,550	-	104,067,622
Baltimore	99,781.20	93,993,890	10,034,048	54,930,392	39,063,498	391.49	-	277,435	-	824	39,341,757
Calvert	7,542.25	7,104,800	786,657	4,306,475	2,798,325	371.02	-	19,046	-	-	2,817,371
Caroline	4,538.00	4,274,796	224,427	1,228,603	3,046,193	671.26	143,680	11,798	-	-	3,201,671
Caroll	19,632.25	18,493,580	1,393,994	7,631,281	10,862,299	553.29	-	47,293	-	-	10,909,592
Cecil	12,660.00	11,925,720	685,673	3,753,648	8,172,072	645.50	383,600	34,212	-	-	8,589,884
Charles	17,203.25	16,205,462	977,458	5,350,996	10,854,466	630.95	507,920	47,831	-	-	11,410,217
Dorchester	5,199.00	4,897,458	339,895	1,860,721	3,036,737	584.10	-	15,129	-	-	3,051,866
Frederick	22,919.00	21,589,698	1,693,317	9,269,895	12,319,803	537.54	-	58,681	-	-	12,378,484
Garrett	5,523.25	5,202,902	320,049	1,752,076	3,450,826	624.78	161,440	12,329	-	-	3,624,595
Harford	31,071.13	29,269,004	1,944,356	10,644,182	18,624,822	599.43	866,560	84,668	-	-	19,576,050
Howard	24,626.75	23,198,399	2,444,120	13,380,091	9,818,308	398.68	-	65,573	-	-	9,883,881
Kent	2,940.50	2,769,951	245,003	1,341,244	1,428,707	485.87	-	8,864	-	44,446	1,482,017
Montgomery	99,050.45	93,305,524	13,399,688	73,355,252	19,950,272	201.42	-	272,041	-	-	20,222,313
Prince George's	123,827.00	116,645,034	8,652,783	47,368,795	69,276,239	559.46	-	367,244	-	4,965	69,648,448
Queen Anne's	4,643.50	4,374,177	398,708	2,182,687	2,191,490	471.95	98,960	12,036	-	305	2,302,791
St. Mary's	11,972.00	11,277,624	649,965	3,558,168	7,719,456	644.79	362,160	33,209	-	-	8,114,825
Somerset	3,674.00	3,460,908	171,283	937,672	2,523,236	686.78	119,280	10,169	-	-	2,652,685
Talbot	4,045.00	3,810,390	573,378	3,138,901	/758,120	187.42	-	11,199	-	-	769,319
Washington	19,909.00	18,754,278	1,299,627	7,114,678	11,639,600	584.64	539,920	54,192	-	2	12,233,714
Wicomico	11,726.75	11,046,599	781,510	4,278,298	6,768,301	577.17	313,520	32,894	-	-	7,114,715
Worcester	5,416.50	5,102,343	818,332	4,479,877	622,466	114.92	-	13,973	-	41,586	678,025

*As defined for State Aid purposes.

/Includes $86,631 minimum guarantee as mandated in section 5-202 G of The Public Schools Laws of Maryland.

Table 10

Assessed Valuation per Pupil Belonging: Prek-12 and per Capita
State of Maryland: 1980-81

Local Unit	Total Assessable at Full Rate (Thousands)	Number of Pupil Belonging*	Wealth Per Pupil	Population 1980/	Wealth Per Capita
Total State	$39,130,002	725,023.2	$53,971	4,217,000	$9,279
Allegany	566,665	13,026.7	43,500	80,500	7,039
Anne Arundel	3,386,746	67,860.0	49,908	371,000	9,129
Baltimore City	3,768,426	125,623.5	29,998	787,000	4,788
Baltimore	6,183,744	94,630.8	65,346	655,500	9,434
Calvert	1,063,868	7,576.4	140,419	34,500	30,837
Caroline	130,604	4,421.3	29,540	23,000	5,678
Carroll	902,350	19,181.4	47,043	96,500	9,351
Cecil	420,284	12,322.3	34,108	60,500	6,947
Charles	819,067	16,880.7	48,521	73,000	11,220
Corchester	240,473	5,061.2	47,513	30,500	7,884
Frederick	1,036,518	22,478.6	46,111	115,000	9,013
Garrett	249,718	5,367.5	46,524	26,500	9,423
Harford	1,203,989	29,928.9	40,228	146,000	8,246
Howard	1,597,476	24,576.7	65,000	118,500	13,481
Kent	157,987	2,702.2	58,466	16,500	9,575
Montgomery	8,386,633	95,943.5	87,412	579,000	14,485
Prince George's	5,717,158	117,943.0	48,474	665,000	8,597
Queen Anne's	272,051	4,521.2	60,172	25,500	10,669
St. Mary's	434,713	11,440.0	37,999	60,000	7,245
Somerset	125,083	3,633.6	34,424	19,000	6,583
Talbot	351,706	3,834.0	91,733	25,500	13,792
Washington	876,855	19,437.2	45,112	113,000	7,760
Wicomico	580,968	11,487.1	50,576	64,500	9,007
Worcester	656,920	5,145.4	127,671	31,000	21,191

*Half-time kindergarten pupils are expressed in full-time equivalents in arriving at per pupil costs.
/Source: "Maryland 1980 Population by Age and Sex", Office of Planning Data, Maryland Department of State Planning, January 26, 1982.

Table 11

Local Revenue Appropriations: Maryland Public Schools: 1980 - 81

Local Unit	Local Revenue*	Appropriations For Public Schools/				Percent of Total Revenue Appropriated to Schools			
		All School Purposes	Current Expense	School Construction	Debt Service	Total	Expense	Construction	Service
Total State	$2,232,793,978	$1,110,042,583	$1,031,709,946	$26,756,354	$51,576,283	49.7	46.2	1.2	2.3
Allegany	26,106,928	14,187,197	13,999,600	53,194	134,403	54.3	53.6	0.2	0.5
Anne Arundel	170,193,267	90,856,378	79,773,948	5,556,340	5,526,090	53.4	46.9	3.3	3.2
Baltimore City	423,655,921	121,821,204	103,733,712	2,531,337	15,556,155	28.8	24.5	0.6	3.7
Baltimore	332,825,859	187,579,893	180,904,896	1,841,000	4,833,997	56.4	54.4	0.5	1.5
Calvert	24,619,018	12,877,743	11,900,000	586,583	391,160	52.3	48.3	2.4	1.6
Caroline	6,782,862	3,273,482	3,210,211	-	63,271	48.3	47.3	-	1.0
Carroll	38,066,801	21,355,604	18,733,441	1,651,639	970,524	56.1	49.2	4.3	2.6
Cecil	20,600,667	12,342,086	11,739,545	267,283	335,258	59.9	57.0	1.3	1.6
Charles	28,827,165	18,320,791	16,616,826	968,765	735,200	63.5	57.6	3.4	2.5
Dorchester	11,200,343	6,616,881	6,050,000	434,703	132,178	59.1	54.0	3.9	1.2
Frederick	50,952,976	29,680,783	26,809,344	1,909,624	961,815	58.2	52.6	3.7	1.9
Garrett	11,834,713	4,044,511	4,044,511	-	-	34.2	34.2	-	-
Harford	55,302,346	33,928,681	31,488,770	647,164	1,792,747	61.3	56.9	1.2	3.2
Howard	74,182,117	48,040,685	42,071,211	3,628,233	2,341,241	64.8	56.7	4.9	3.2
Kent	6,175,440	4,085,702	3,686,833	-	398,869	66.2	59.7	-	6.5
Montgomery	489,115,204	252,786,196	243,994,371	476,000	8,315,825	51.7	49.9	0.1	1.7
Prince George's	332,104,262	177,508,426	164,891,857	5,915,526	6,701,043	53.4	49.7	1.7	2.0
Queen Anne's	9,526,254	5,343,488	5,300,000	-	43,488	56.1	55.6	-	0.5
St. Mary's	18,002,811	11,008,614	10,784,163	-	224,451	61.1	59.9	-	1.2
Somerset	4,871,017	2,611,869	2,584,067	-	27,802	53.6	53.0	-	0.6
Talbot	10,690,219	6,434,753	6,230,328	-	204,425	60.2	58.3	-	1.9
Washington	39,816,612	22,741,720	21,677,919	86,663	977,138	57.1	54.4	0.2	2.5
Wicomico	24,098,754	12,048,566	11,641,275	-	407,291	50.0	48.3	-	1.7
Worcester	23,242,422	10,547,330	9,843,118	202,300	501,912	45.4	42.3	0.9	2.2

*Figures from State Bureau of Fiscal Services including taxes, licenses and permits, and fines and forfeitures.
/Figures from financial reports of local boards of education.

Table 12

Local Appropriations for Public Schools as a Percent of Assessed Valuation
Maryland Public Schools: 1980 - 81

Local Unit	Appropriations				Percent of Assessed Valuation			
	Total	Current Expense	School Construction	Debt Service	Total	Current Expense	School Construction	Debt Service
Total State	$1,110,042,583	$1,031,709,946	$26,756,354	$51,576,283	2.8	2.6	0.1	0.1
Allegany	14,187,197	13,999,600	53,194	134,403	2.5	2.5	*	*
Anne Arundel	90,856,378	79,773,948	5,556,340	5,526,090	2.7	2.3	0.2	0.2
Baltimore City	121,821,204	103,733,712	2,531,337	15,556,155	3.2	2.7	0.1	0.4
Baltimore	187,579,893	180,904,896	1,841,000	4,833,997	3.0	2.9	*	0.1
Calvert	12,877,743	11,900,000	586,583	391,160	1.2	1.1	0.1	*
Caroline	3,273,482	3,210,211	-	63,271	2.5	2.5	-	*
Carroll	21,355,604	18,733,441	1,651,639	970,524	2.4	2.1	0.2	0.1
Cecil	12,342,086	11,739,545	267,283	335,258	2.9	2.8	*	0.1
Charles	18,320,791	16,616,826	968,765	735,200	2.2	2.0	0.1	0.1
Dorchester	6,616,881	6,050,000	434,703	132,178	2.8	2.5	0.2	0.1
Frederick	29,680,783	26,809,344	1,909,624	961,815	2.9	2.6	0.2	0.1
Garrett	4,044,511	4,044,511	-	-	1.6	1.6	-	-
Harford	33,928,681	31,488,770	647,164	1,792,747	2.8	2.6	0.1	0.1
Howard	48,040,685	42,071,211	3,628,233	2,341,241	3.0	2.7	0.2	0.1
Kent	4,085,702	3,686,833	-	398,869	2.6	2.3	-	0.3
Montgomery	252,786,196	243,994,371	476,000	8,315,825	3.0	2.9	*	0.1
Prince George's	177,508,426	164,891,857	5,915,526	6,701,043	3.1	2.9	0.1	0.1
Queen Anne's	5,343,488	5,300,000	-	43,488	1.9	1.9	-	*
St. Mary's	11,008,614	10,784,163	-	224,451	2.5	2.4	-	0.1
Somerset	2,611,869	2,584,067	-	27,802	2.1	2.1	-	*
Talbot	6,434,753	6,230,328	-	204,425	1.8	1.7	-	0.1
Washington	22,741,720	21,677,919	86,663	977,138	2.6	2.5	*	0.1
Wicomico	12,048,566	11,641,275	-	407,291	2.1	2.0	-	0.1
Worcester	10,547,330	9,843,118	202,300	501,912	1.6	1.5	*	0.1

*Less than 0.1 percent.

Table 13

Local Appropriations for Public Schools as a Percent of Net Taxable Income and Percent of Assessed Valuation Plus Net Taxable Income: Maryland Public Schools: 1980 - 81

Local Unit	Percent of Net Taxable Income				Percent of Assessed Valuation and Net Taxable Income			
	Total	Current Expense	School Construction	Debt Service	Total	Current Expense	School Construction	Debt Service
Total State	4.60	4.28	0.11	0.21	1.75	1.63	0.04	0.08
Allegany	4.41	4.35	0.02	0.04	1.60	1.58	*	0.02
Anne Arundel	4.24	3.72	0.26	0.26	1.64	1.44	0.10	0.10
Baltimore City	4.05	3.45	0.08	0.52	1.80	1.53	0.04	0.23
Baltimore	4.28	4.13	0.04	0.11	1.78	1.71	0.02	0.05
Calvert	7.29	6.74	0.33	0.22	1.04	0.96	0.05	0.03
Caroline	3.88	3.81	-	0.07	1.52	1.49	-	0.03
Carroll	4.21	3.69	0.33	0.19	1.52	1.33	0.12	0.07
Cecil	4.91	4.67	0.11	0.13	1.84	1.75	0.04	0.05
Charles	4.92	4.46	0.26	0.20	1.54	1.40	0.08	0.06
Dorchester	5.75	5.26	0.38	0.11	1.86	1.70	0.12	0.04
Frederick	4.79	4.33	0.31	0.15	1.79	1.62	0.11	0.06
Garrett	4.75	4.75	-	-	1.21	1.21	-	-
Harford	4.48	4.15	0.09	0.24	1.73	1.61	0.03	0.09
Howard	5.37	4.70	0.41	0.26	1.93	1.69	0.15	0.09
Kent	5.93	5.35	-	0.58	1.80	1.63	-	0.17
Montgomery	4.98	4.81	0.01	0.16	1.88	1.82	*	0.06
Prince George's	4.73	4.39	0.16	0.18	1.87	1.74	0.06	0.07
Queen Anne's	4.29	4.25	-	0.04	1.35	1.34	-	0.01
St. Mary's	4.65	4.56	-	0.09	1.64	1.61	-	0.03
Somerset	4.96	4.91	-	0.05	1.47	1.45	-	0.02
Talbot	4.17	4.04	-	0.13	1.27	1.23	-	0.04
Washington	4.34	4.14	0.01	0.19	1.63	1.55	0.01	0.07
Wicomico	4.39	4.24	-	0.15	1.41	1.36	-	0.05
Worcester	8.12	7.58	0.15	0.39	1.34	1.25	0.03	0.06